

REPRESENTATIVE FOR PETITIONER: Milo Smith, Certified Tax Representative

REPRESENTATIVE FOR RESPONDENT: Karen Mannix, Jefferson County Assessor

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

Perk Farms LLC,)	Petition:	<i>See attached</i>
Perkinson Farms LP,)		
)	Parcel:	<i>See attached</i>
Petitioner,)		
)	County:	Jefferson
v.)		
)	Assessment Years:	2014, 2015, and 2016
Jefferson County Assessor,)		
)		
Respondent.)		

Appeals from the Final Determinations of the
Jefferson County Property Tax Assessment Board of Appeals

June 11, 2018

FINAL DETERMINATION

The Indiana Board of Tax Review (“Board”) having reviewed the facts and evidence, and having considered the issues, now finds and concludes the following:

INTRODUCTION

1. Perk Farms LLC and Perkinson Farms LP (collectively referred to as “Perk Farms”) requested treatment as one entity for assessment purposes. Perk Farms claimed it was entitled to a lower assessment because the Assessor assessed more tillable acreage on the subject property than the United States Department of Agriculture, Jefferson County Farm Services Agency (“FSA”) designated as cropland. Perk Farms also claimed that the

entire property should be re-assessed as Type 5—nontillable land because it has natural impediments to farming. In the alternative, Perk Farms requested re-assessment of several parcels claiming that they contained 50% or more canopy cover. Finally, Perk Farms claimed that several parcels contained land that is currently classified as nontillable and woodland but that is not receiving the corresponding negative influence factors. The Assessor disputed these contentions, claiming that she correctly followed the Indiana Department of Local Government Finance (“DLGF”) guidelines in assessing the property. We find the evidence shows that a small portion of one of the parcels under appeal must be assessed as woodland. We order no other changes to the assessments.

PROCEDURAL HISTORY

2. Perk Farms filed a notice to initiate appeal pursuant to Indiana Code § 6-1.1-15-1 with the Jefferson County Property Tax Assessment Board of Appeals (“PTABOA”). It also filed Form 133 petitions for the 2014 and 2015 assessment years.
3. The PTABOA issued a Form 115 determining the property value as follows:

Year	Land	Improvements	Total
2014	\$955,200	\$169,100	\$1,124,300
2015	\$955,200	\$168,800	\$1,124,000
2016	\$914,600	\$177,600	\$1,092,200

4. For the 2014 and 2015 assessment years, Perk Farms filed one Form 131 petition with the Board for all 23 parcels. Perk Farms did not indicate whether it wished to proceed under the small claims rules on this filing. The Board issued notices of defect because each parcel must have its own petition. Perk Farms refiled Form 131 petitions with the Board.¹ On this filing, Perk Farms accepted small claims. Neither party asked that the appeals be removed small claims. Perk Farms also filed Form 131 petitions for the 2016 assessment year.

¹ Although Perk Farms attached their original Form 133 petitions to these filings in addition to their notice to initiate appeal, we find they intended to appeal the PTABOA’s Form 115 determination.

5. On December 12, 2017, our designated Administrative Law Judge (“ALJ”), Timothy Schuster, held two hearings on these petitions. The first hearing covered the 2014 and 2015 assessment years. The second hearing covered the 2016 assessment year. Because the issues and evidence were substantially the same, we address all three assessment years in this determination. Neither the ALJ nor the Board inspected the subject property.
6. Milo Smith represented Perk Farms. Karen Mannix represented herself in her capacity as Jefferson County Assessor.
7. The following people were sworn as witnesses: Milo Smith, level III-tax representative; Lee Perkinson, owner of Perk Farms; Jack Brooks, farm manager of Perk Farms; Alan Boyden, farmer of Perk Farms; Karen Mannix, Jefferson County Assessor.
8. The parties submitted their exhibits in the 2014 and 2015 hearing, and then incorporated those exhibits in the 2016 hearing.
9. Perk Farms submitted the following exhibits:

Petitioner’s Ex. 1:	Property record cards (“PRC”) for Perkinson Farms LP,
Petitioner’s Ex. 2:	PRCs for Perk Farms LLC,
Petitioner’s Ex. 3:	A letter from Lee Perkinson to Tina Gleeson, ²
Petitioner’s Ex. 3P:	An excerpt from the 2011 Real Property Assessment Guidelines at page 89,
Petitioner’s Ex. 4:	Information about Perk Farms’ timber sales since 1984 and a contract,
Petitioner’s Ex. 5:	A map of the subject parcels,
Petitioner’s Ex. 6:	A letter dated November 14, 2016, a reply letter dated November 16, 2016, and a spreadsheet reflecting tillable acres.
10. The Asserssor submitted separate exhibit packets for each parcel. The packets are identical with the exception of Respondent’s Exs. T and U, which contain information specific to each parcel. The packets include the following exhibits:

² Tina Gleeson is the former Jefferson County Assessor.

Respondent's Ex. A: DLGF Reference Materials for Valuing Agricultural Land for March 1, 2014,

Respondent's Ex. B: DLGF Agricultural Land Assessments web links 2008-2017,

Respondent's Ex. C: Frequently asked questions: agricultural land base rate for 3/1/2014,

Respondent's Ex. D: DLGF Memorandum dated May 13, 2015,

Respondent's Ex. E: Calculation of the 2009 operating income used in the March 1, 2014 base rate,

Respondent's Ex. F: DLGF Agricultural land base rates for 2008-2014,

Respondent's Ex. G: An excerpt from the 2011 Real Property Assessment Manual at page 2.

Respondent's Ex. H: Chapter 2 of the 2011 Real Property Assessment Guidelines page 53,

Respondent's Ex. I: Chapter 2 of the 2011 Real Property Assessment Guidelines pages 76-78,

Respondent's Ex. J: Chapter 2 of the 2011 Real Property Assessment Guidelines pages 85-89,

Respondent's Ex. K: Chapter 2 of the 2011 Real Property Assessment Guidelines pages 93-96,

Respondent's Ex. L: Transcript of the PTABOA proceedings from November 6, 2017,

Respondent's Ex. M: Listing of the parcels under appeal,

Respondent's Ex. N: CD audio recording of the PTABOA proceedings from November 6, 2017,

Respondent's Ex. O: An excerpt from the PTABOA transcript pages 13-14,

Respondent's Ex. P: An excerpt from the PTABOA transcript pages 27-29,

Respondent's Ex. Q: 2014 DLGF agricultural base rate certification,

Respondent's Ex. R: 2015 DLGF agricultural base rate certification,

Respondent's Ex. S: 2016 DLGF agricultural base rate certification,

Respondent's Ex. T: Agricultural land assessment results and soil maps,

Respondent's Ex. U: 2014 PRCs,

Respondent's Ex. U¹³: 2016 PRCs,

Respondent's Ex. V: FSA Letter dated November 21, 2016,

Respondent's Ex. W: Jefferson County soil IDs.

³ Submitted only in 2016 hearing.

11. The record also includes the following: (1) all pleadings, briefs, and documents filed in the current appeals, (2) all orders and notices issued by the Board or our ALJ, and (3) the digital recording of the hearing.

OBJECTIONS

12. In the 2014 and 2015 hearing, Perk Farms objected to the admission of all of the Assessor's exhibits for failure to exchange. The Assessor testified that she believed the proceeding was in small claims because Perk Farms opted into small claims on the Form 131s it filed in response to the notice of defect. The ALJ took the objection under advisement. Perk Farms never requested to opt out of small claims procedures. In addition, it did not request a pre-hearing exchange of discovery materials. Under these circumstances, we do not find the Assessor's failure to exchange her exhibits merits their exclusion.
13. In the 2016 hearing, Perk Farms objected to the Assessor's reference to evidence that she presented on a laptop computer. The Assessor attempted to show how she reviews GIS maps when completing an assessment. The Assessor argued that it is a public map and public website. The ALJ took the objection under advisement. Parties are required to present their exhibits to the Board. Thus, the Assessor should have presented a physical version of her evidence. We sustain the objection and exclude the Assessor's computer presentation.
14. The Assessor printed and offered the 2016 PRCs in the 2016 hearing. Perk Farms objected to these exhibits because they were not exchanged. For the same reason stated above, we do not find the Assessor's exhibits should be excluded.
15. In the 2016 hearing, Perk Farms objected to the Respondent's Ex. U, the 2014 PRCs. Perk Farms did not offer grounds for its objection. The Assessor responded to the objection by noting that she was under the impression the 2014-2016 appeals would be held together. The ALJ took the objection under advisement. Although a party should state the basis for an objection, we interpret Perk Farms to be objecting to the relevance

of the 2014 PRCs to the 2016 assessment date. We find the 2014 PRCs to be at least marginally relevant for a 2016 appeal. We overrule Perk Farms' objection and admit the Assessor's Exhibit U into evidence for all parcels. We also note that Perk Farms submitted 2016 PRCs.

PETITIONER'S CONTENTIONS

16. The 23 parcels under appeal contain approximately 1148 acres. Perk Farms argued that these parcels are used as a single cattle ranch, and that all of the property with the exception of the home site should receive a Type 5-Nontillable classification and a negative 60% influence factor. Based on this argument, Perk Farms requested the following total values: 2014: \$379,400; 2015: \$377,600; 2016: \$392,600. *Smith testimony/argument.*
17. Perk Farms relied heavily on a letter from the Jefferson County Farm Service Agency ("FSA") to make its case. This provides figures for 'farmland' and 'cropland' acres. Based on this letter, Smith developed a spreadsheet which he argues shows that the Assessor is assigning more tillable acreage to Perk Farms than the FSA has designated as cropland. *Smith testimony; Pet. Ex. 6.*
18. Jack Brooks, the farm manager, testified about the creeks and ponds that run through the property:
 - Milo Smith: "I asked you this question a little bit ago, and you said you wish I'd asked you sooner. There's a lot of land that covered with pond and creeks that run through this property. How many creeks run through this farm area that's under appeal?"
 - Jack Brooks: "I think there's 7."
 - Smith: "Of the creeks that run through, you of course can't farm the creeks or banks, correct?"
 - Brooks: "Correct."
 - Smith: "And you also mentioned there were 12 or 14 watering ponds?"
 - Brooks: "Yup, yes"
 - Smith: "How large are those ponds?"
 - Brooks: "They'll range from 7 acres to 1 acre. 7 down to 1."

Smith argued that the creeks and ponds were natural impediments and that the map showed “it was hard to get [across the property] without crossing some stream.”

Brooks testimony; Smith testimony.

19. Alan Boyden testified he sublet a portion of the land for cattle and growing cattle feed. Brooks testified that Boyden sublet approximately 80 acres for crop production. Brooks also testified about some of the 2017 activities on the property, including subleasing approximately 184 acres for farming. *Boyden testimony; Brooks testimony.*
20. Smith presented the 2016 property record cards, claiming that several parcels⁴ were not receiving the appropriate influence factors for Type 5—nontillable and Type 6—woodlands. *Smith testimony.*
21. In the event the Board decided not to grant the requested non-tillable classification and negative 60% influence factor for the entire property, Perk Farms argued in the alternative that certain parcels should receive a woodland classification and a -80% influence factor because they had greater than 50% canopy cover. *Smith testimony/argument.*
22. Lee Perkinson testified that the farm had recently sold timber off parcels G, J, 4, and 16 and that those parcels had at least a 50% canopy cover. Parcels G and J are not part of this appeal. Brooks and Boyden testified that after deducting the acreage with water, approximately 50% of the total subject property contained canopy cover. *Perkinson testimony; Brooks testimony; Boyden testimony.*

RESPONDENT’S CONTENTIONS

23. The Assessor testified that she correctly assessed the property according to 2011 Real Property Assessment Manual and Guidelines. She further explained how she used soil

⁴These were parcels A-E, 1-3, 5-14, and 16-19 according to Smith’s parcel identifications.

maps to determine what land type designation to assign to each portion of the property.
Mannix testimony.

24. The Assessor also argued that the figures from FSA are the result of a self-reported assessment by the farmer, and that they are not an accurate reflection of the number of tillable acres on the subject property. In response to questions from the Assessor, Lee Perkinson testified that the FSA has their own means of determining those numbers.
Mannix testimony.
25. She also responded to the argument that certain parcels were not receiving the appropriate influence factors. She acknowledged that the version of the cards provided by the Petitioner does not have the influence factors printed, but noted that she applied the influence factors to the subject property and she emphasized that she applied the influence factors for Type 5 and Type 6 land where appropriate. The Assessor's Exhibit U shows the application of influence factors. *Mannix testimony, Pet. Ex. 1 & 2, Resp't Ex. U.*

BURDEN OF PROOF

26. Generally, a taxpayer seeking review of an assessment must prove the assessment is wrong and what the correct value should be. Indiana Code § 6-1.1-15-17.2 creates an exception to the general rule and assigns the burden of proof to the assessor where (1) the assessment under appeal represents an increase of more than 5% over the prior year's assessment for the same property, or (2) the taxpayer successfully appealed the prior year's assessment, and the current assessment represents an increase over what was determined in the appeal, regardless of the level of that increase. *See* I.C. § 6-1.1-15-17.2(a), (b) and (d). If an assessor has the burden and fails to prove the assessment is correct, it reverts to the previous year's level (as last corrected by an assessing official, stipulated to, or determined by a reviewing authority) or to another amount shown by probative evidence. *See* I.C. § 6-1.1-15-17.2(b). As the party seeking to take advantage of the burden-shifting statute, the Petitioner needed to offer argument or evidence as to whether the burden of proof shifted. When given the opportunity, Perk Farms offered no

argument regarding the burden of proof. Therefore, the burden of proof remains with the Petitioner.

ANALYSIS

27. The subject property has been assessed as agricultural land. While normally a party must present market-based evidence to prove the value of the property at issue, agricultural land is assessed according to specific statutes and regulations. The legislature has directed the DLGF to use distinctive factors, such as soil productivity, that do not apply to other types of land. Ind. Code § 6-1.1-4-13. The DLGF determines a statewide base rate by taking a rolling average of capitalized net income from agricultural land. *See* 2011 GUIDELINES, CH. 2 at 77-78; *see also* Ind. Code § 6-1.1-4-4.5(e). Assessors then adjust that base rate according to soil productivity factors. Depending on the type of agricultural land at issue, assessors may then apply influence factors in predetermined amounts. *Id.* at 77, 89, 98-99.
28. Perk Farms first argued that the entire property should receive a designation of non-tillable land and a negative 60% influence factor because it is being used as a single cattle ranch and there are natural impediments to farming. The 2011 Real Property Assessment Guidelines define Type 5—nontillable land as “land covered with scattered brush or trees, or permanent pasture with natural impediments that deter the use of the land for crop production.”
29. There is some evidence in support of this conclusion. Brooks testified that there are a number of creeks and ponds throughout the property. In addition, the map provided by Perk Farms shows that significant portions of the property have some tree cover. But the evidence also shows that approximately 80 acres of the property was farmed during the years at issue. It stands to reason that if a portion of the property was farmed, it cannot be 100% nontillable land.
30. Perk Farms also pointed to the FSA letter and spreadsheet that provided acreage figures for “farmland” and “cropland.” There is some dispute about the accuracy of those

figures. Regardless of their accuracy, we find those figures are unreliable because Perk Farms failed to show how the FSA defines those terms and how they are related to the DLGF's definitions of tillable and nontillable land.

31. We will also examine whether Perk Farms proved that any portion of the property should be reclassified as nontillable. Perk Farms argued that the creeks and ponds prohibit farming these parcels, but the evidence does not support this conclusion. Brooks testified that the creek beds and banks are not farmable, but he did not testify that they prevented farming the entire property. The aerial map provided by the Petitioner is somewhat difficult to decipher because of its poor resolution and marker lines that obscure the image. It does show some creeks, ponds, and woodlands, but it also shows large portions of the property that appear to be open field. An examination of the soil maps and property record cards show the creeks and ponds are correctly assessed as creeks and ponds. In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer’s duty to walk the Indiana Board . . . through every element of the analysis”). Perk Farms failed to show why any particular portion of the property should be receive a nontillable land classification.
32. Despite this failure, we compared Perk Farms’ aerial map to the Assessor’s soil maps looking for apparent inconsistencies. This was a difficult task due to the deficiencies in the aerial map discussed above as well as the color coding of the Assessor soil maps that use almost identical colors for several different types of land. We began by reviewing parcels where there appears to be an open field, but the field would likely be inaccessible to farm equipment. Parcels A, 5, and 17 appear to meet this criterion. Upon review, the Assessor’s soil maps and property record cards appear to show those portions are already assessed as nontillable. Parcels 11-14, 16, and 19 contain some land currently assessed as tillable that appears to make up a field surrounded by trees or water. But that field appears to be accessible from County Road 1100 W. Finally, it appears there is some nontillable acreage on parcels 1, 7, and 8 but those parcels are all currently being

assessed with nontillable acreage and Perk Farms failed to show us that these assessments were incorrect.

33. In the alternative, Perk Farms asked that any parcels meeting the definition of Type 6—Woodland should receive an 80% influence factor deduction. The guidelines define Type 6 land as:

Woodland is defined as land supporting trees capable of producing timber or other wood products. This land has 50% or more canopy cover or is a permanently planted reforested area.... An 80% influence factor deduction applies to woodland” 2011 GUIDELINES, CH. 2 at 89.

Perk Farms appears to be arguing that a parcel with 51% tree cover and 49% farmed land should receive an 80% influence factor to the entire parcel. We disagree with this interpretation. The guidelines do not refer to parcels. In addition, besides the requirement of over 50% canopy cover, the land in question must also be “land supporting trees....” Thus, non-forested pasture or field cannot receive a woodland classification even if it is part of a parcel that is over 50% forest.

34. Perk Farms did offer some specific evidence about certain areas of the subject property that contained trees. In particular, Lee Perkinson testified that timber was sold from parcels 4 and 16. We reviewed the assessments and soil maps for these parcels. For Parcel 4, the woodland areas appear to be already assessed as Type 6 land. For Parcel 16, there are .4903 acres currently assessed as Type 5 nontillable. By comparing the soil maps to the aerial map, we found that this portion of the property is an interior section of a large wooded area. Thus, the evidence shows that those .4903 acres on Parcel 16, (Parcel # 39-15-24-000-003.000-011) must be reclassified as Type 6 woodland and receive the corresponding negative influence factor.

35. Perk Farms did not point to any other specific areas that it thought should be receiving a woodland classification. In spite of this failure, we compared the aerial photo to the Assessor’s soil maps looking for any obviously forested areas that were not assessed as woodland. This was again a difficult task because of the problems with the aerial map

and the color coding of the soil maps. We looked for any areas that were obviously forested but were assessed otherwise. For example, on Parcel 1 the soil map shows several different classifications, one of which is Type 4 land. On the soil map it is depicted in bright yellow and covers approximately 24 acres of the 96-acre parcel.⁵ Portions of this land type appear to be open field while others appear to be woodland. As a result, it appears that it could be incorrectly assessed. Unlike Parcel 16 discussed above, it does not appear that this entire section of land is incorrectly classified. Thus, to order relief, we would need to be able to determine what portion and amount of the land is incorrectly classified. With the evidence presented to us, we have no way to determine the amount of acreage that is incorrectly classified. Perk Farms had the burden of proof but it failed to present sufficient evidence to show a change in assessment is warranted or what that change should be. Thus we can order no relief for this parcel. We found similar issues when examining the rest of the property. We were unable to find any portion of the property where we had sufficient evidence to order a change in the assessment with the exception of Parcel 16 discussed above.

36. Finally, Perk Farms also claimed the Assessor did not apply the influence factors to the Type 5 and Type 6 land on several parcels for the 2016 assessment year. This is incorrect. The PRCs provided by Perk Farms do not have influence factor percentages printed under the 'Land Data' section of the cards. But after taking the initial value for those portions of the land and applying the relevant influence factor, either 60% for Type 5 or 80% for Type 6, the result equals the dollar amount shown in the 'Value' column. Thus, it appears that although the Petitioner's cards do not show the actual influence applied, the final values are a result of the application of those influence factors. This is also consistent with the Assessor's testimony. Thus, Perk Farms is already receiving the relief it is requesting.

⁵ There is still some question as to whether this portion of the property is actually assessed as tillable because the color coding does not match exactly with any color on the assessor's color key, though it is closest to the color assigned to approximately 24 Type 4 tillable acres, we are unable to determine this with certainty.

CONCLUSION

37. It is possible that there are portions of the property currently assessed as tillable that have natural impediments that prevent farming. It is also possible that there are additional portions of the property that are being used for timber harvesting that should be reassessed as woodland. But it was Perk Farms burden to provide the evidence necessary to reach these conclusions. It failed to do so. For all of the years under appeal we order the .4903 acres on Parcel # 39-15-24-000-003.000-011 currently classified as Type 5 land to be reclassified as Type 6 woodland and receive the appropriate influence factor. We order no other changes to the assessments.

This Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date written above.

Chairman, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

- APPEAL RIGHTS -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court’s rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days after the date of this notice. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. The Indiana Tax Court’s rules are available at <<http://www.in.gov/judiciary/rules/tax/index.html>>.

ATTACHMENT

Year	Location on Map	Parcel Number	Petition Number	Owner
2014	A	39-15-13-000-020.000-011	39-011-14-3-1-00202-17	Perkinson Farms LP
2015			39-011-15-3-1-00203-17	Perkinson Farms LP
2016			39-011-16-1-1-00963-17	Perkinson Farms LP
2014	B	39-14-18-000-002.000-011	39-011-14-3-1-00686-17	Perkinson Farms LP
2015			39-011-15-3-1-00667-17	Perkinson Farms LP
2016			39-011-16-1-1-00962-17	Perkinson Farms LP
2014	C	39-14-18-000-011.000-011	39-011-14-3-1-00687-17	Perkinson Farms LP
2015			39-011-15-3-1-00666-17	Perkinson Farms LP
2016			39-011-16-1-1-00971-17	Perkinson Farms LP
2014	D	39-14-19-000-004.000-011	39-011-14-3-1-00688-17	Perkinson Farms LP
2015			39-011-15-3-1-00665-17	Perkinson Farms LP
2016			39-011-16-1-1-00972-17	Perkinson Farms LP
2014	E	39-15-14-000-017.000-011	39-011-14-3-1-00689-17	Perkinson Farms LP
2015			39-011-15-3-1-00664-17	Perkinson Farms LP
2016			39-011-16-1-1-00973-17	Perkinson Farms LP
2014	1	39-15-24-000-003.000-011	39-011-14-3-1-00205-17	Perk Farms LLC
2015			39-011-15-3-1-00204-17	Perk Farms LLC
2016			39-011-16-1-1-00965-17	Perk Farms LLC
2014	2	39-15-24-000-008.000-011	39-011-14-3-1-00693-17	Perk Farms LLC
2015			39-011-15-3-1-00685-17	Perk Farms LLC
2016			39-011-16-1-1-00966-17	Perk Farms LLC
2014	3	39-15-24-000-009.000-011	39-011-14-3-1-00694-17	Perk Farms LLC
2015			39-011-15-3-1-00684-17	Perk Farms LLC
2016			39-011-16-1-1-00967-17	Perk Farms LLC
2014	4	39-15-14-000-015.000-011	39-011-14-3-1-00695-17	Perk Farms LLC
2015			39-011-15-3-1-00683-17	Perk Farms LLC
2016			39-011-16-1-1-00968-17	Perk Farms LLC
2014	5	39-15-13-000-021.000-011	39-011-14-3-1-00696-17	Perk Farms LLC
2015			39-011-15-3-1-00682-17	Perk Farms LLC
2016			39-011-16-1-1-00969-17	Perk Farms LLC
2014	6	39-15-13-000-024.000-011	39-011-14-3-1-00697-17	Perk Farms LLC
2015			39-011-15-3-1-00681-17	Perk Farms LLC
2016			39-011-16-1-1-00970-17	Perk Farms LLC
2014	7	39-15-24-000-007.000-011	39-011-14-3-1-00698-17	Perk Farms LLC
2015			39-011-15-3-1-00680-17	Perk Farms LLC
2016	7	39-15-24-000-007.000-011	39-011-16-1-1-00959-17	Perk Farms LLC
2014	8	39-15-23-000-003.000-011	39-011-14-3-1-00699-17	Perk Farms LLC
2015			39-011-15-3-1-00679-17	Perk Farms LLC
2016			39-011-16-1-1-00958-17	Perk Farms LLC

2014	9	39-15-13-000-022.000-011	39-011-14-3-1-00700-17	Perk Farms LLC
2015			39-011-15-3-1-00678-17	Perk Farms LLC
2016			39-011-16-1-1-00957-17	Perk Farms LLC
2014	10	39-15-13-000-023.000-011	39-011-14-3-1-00701-17	Perk Farms LLC
2015			39-011-15-3-1-00677-17	Perk Farms LLC
2016			39-011-16-1-1-00956-17	Perk Farms LLC
2014	11	39-15-24-000-004.000-011	39-011-14-3-1-00702-17	Perk Farms LLC
2015			39-011-15-3-1-00676-17	Perk Farms LLC
2016			39-011-16-1-1-00955-17	Perk Farms LLC
2014	12	39-15-23-000-001.000-011	39-011-14-3-1-00703-17	Perk Farms LLC
2015			39-011-15-3-1-00675-17	Perk Farms LLC
2016			39-011-16-1-1-00954-17	Perk Farms LLC
2014	13	39-15-13-000-029.000-011	39-011-14-3-1-00704-17	Perk Farms LLC
2015			39-011-15-3-1-00674-17	Perk Farms LLC
2016			39-011-16-1-1-00976-17	Perk Farms LLC
2014	14	39-15-14-000-016.000-011	39-011-14-3-1-00705-17	Perk Farms LLC
2015			39-011-15-3-1-00673-17	Perk Farms LLC
2016			39-011-16-1-1-00975-17	Perk Farms LLC
2014	16 ⁶	39-15-24-000-005.000-011	39-011-14-3-1-00707-17	Perk Farms LLC
2015			39-011-15-3-1-00671-17	Perk Farms LLC
2016			39-011-16-1-1-00974-17	Perk Farms LLC
2014	17	39-15-13-000-027.000-011	39-011-14-3-1-00692-17	Perk Farms LLC
2015			39-011-15-3-1-00670-17	Perk Farms LLC
2016			39-011-16-1-1-00961-17	Perk Farms LLC
2014	18	39-15-13-000-028.000-011	39-011-14-3-1-00691-17	Perk Farms LLC
2015			39-011-15-3-1-00669-17	Perk Farms LLC
2016			39-011-16-1-1-00960-17	Perk Farms LLC
2014	19	39-15-23-000-002.000-011	39-011-14-3-1-00690-17	Perk Farms LLC
2015			39-011-15-3-1-00668-17	Perk Farms LLC
2016			39-011-16-1-1-00964-17	Perk Farms LLC

⁶ Parcel 15 was not part of this appeal.